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A description of programs for mentally gifted students covers types of programs, current status of the California program, and state apportionments for excess costs. Program characteristics listed are the objectives of three school districts, information program on program costs, school district participation, and district participation in a special study. Findings and recommendations are discussed in terms of school district Form J22MG reports, criteria for determining excess expense, expenses and subsidiary accounts, pupil identification, judgment and test scores as criteria for placement, identification cost reimbursements, individual counseling with pupils and parents, special consultant services, special instructional materials, equipment items, special instructional services, teacher salaries, operating costs, and considerations of current funding, incidence in districts, and summer school programs. Six tables present data. (RP)

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THE MENTALLY GIFTED MINOR PROGRAM

Report of a Study Made by the Division of Special Schools and Services

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CALIFORNIA STATE DEPARTMENT OF EDUCATION
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THE MENTALLY GIFTED MINOR PROGRAM

Report of a Study Made by the Division of Special Schools and Services

Prepared for the

Division of Special Schools and Services
State Department of Education

By CHARLES W. KEASTER

PREFACE

For the past several years, the State Board of Education, the State Department of Education, several professional education organizations, and parents of mentally gifted minors have attempted through legislative measures to secure an increase in the state's share of the cost of providing special programs for mentally gifted minors enrolled in California's public schools. A study of the extra costs of providing quality programs of instruction for such minors was made several years ago by the Department of Education, pursuant to the provisions of Section 2 of Chapter 2385, Statutes of 1957. As a result of that study, it was recommended that school districts and county superintendents of schools be reimbursed in amounts up to $40 per participating pupil for the extra costs involved in identifying mentally gifted minors and up to $200 per participating pupil for the extra costs incurred in the operation of several different types of special programs designed to ensure maximum development of the potential of each minor.

Subsequent legislation in 1961 made available from state resources $40 per participating pupil, the amount originally requested to defray the cost of identification only. Assembly Bill No. 272, Chapter 1209, of the 1967 General Session of the Legislature increased the amount of state support by $60 per participating pupil for the extra current expenses involved in the operation of the special programs. In both instances the amounts have proved to be woefully inadequate for other than the most wealthy school districts.

In an attempt to discover as nearly as possible the true costs of identifying and operating special programs for mentally gifted minors, the Legislature in 1965 provided an appropriation for the Department to make a cost analysis study of a number of individual school districts. The results of the study, which was conducted by Charles Keaster of the Office of the Yolo County Superintendent of Schools, is presented herewith with recommendations in respect to the amount of state funds per participating pupil necessary to identify and give special instructional assistance to mentally gifted minors.

FRANCIS W. DOYLE
Deputy Superintendent of Public
Instruction; and Chief, Division
of Special Schools and Services

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SUMMARY OF RECOMMENDATIONS

1. Recommendation. It is recommended that Part B of Form J22MG be revised to provide for both the number of pupils in the program and the number of persons whose services are employed in the identification process, for tutoring pupils, for providing advice and guidance, and the like to be reported, and that this part of the completed form be referred to the Division of Special Schools and Services.

2. Recommendation. It is recommended that "Critera for Determining Excess Expense for Mentally Gifted Minor Programs" be revised to provide a simplified format and that the accounting terminology be made to conform to that of the latest edition of the California School Accounting Manual so that items that may be considered as excess expense are easily identified; also that information on testing and placement and other phases of the program for mentally gifted minors that would assist districts in determining what expenses should be charged, be included in the bulletin.

3. Recommendation. It is recommended that Form J22MG be revised to include provision for recording initial identification costs and that these costs be funded at the rate of $50 per pupil.

4. Recommendation. It is recommended that the Division of Special Schools and Services study the feasibility of increasing the percent of mentally gifted minor pupils identified on the basis of judgment alone or by individual and group tests.

5. Recommendation. It is recommended that the Division of Special Schools and Services direct the attention of the State Board of Education to the limited number of group tests now authorized for use in identifying pupils for placement in the mentally gifted minor program for grades seven through twelve, and suggest other group tests that might be authorized.

6. Recommendation. It is recommended that allowances for the cost of identifying mentally gifted minors be made on a current apportionment basis.

7. Recommendation. It is recommended that the Department of Education (1) prepare and provide school districts a list of special instructional aids for which excess costs are authorized; and (2) specify the percent of the district's budget for the mentally gifted minor program that should be for purchasing instructional aids.

8. Recommendation. It is recommended that the Department discontinue the requirement that school districts submit lists of instructional materials for which the costs are reported on Form J22MG for reimbursement.

9. Recommendation. It is recommended that a study be made of the regulations governing reimbursement for excess cost expenditures made for

mentally gifted minor programs, regardless of the types of programs offered, to determine the provisions that should be made to reimburse school districts for expenditures made in conducting the program which are in excess of those they make for their regular program.

10. Recommendation. It is recommended that costs for mentally gifted minor programs be funded annually at $150 per participating pupil.

11. Recommendation. It is recommended that funds for the mentally gifted minor program be made available on a current apportionment rather than on an excess-cost basis.

12. Recommendation. It is recommended that a formula of 3 percent of the total average daily attendance for the preceding year in kindergarten and grades one through twelve, times the amount necessary to fund the identification costs and excess program costs be used to compute the amount of money provided by the state for the mentally gifted minor program.

INTRODUCTION

During the three-year period, 1957-58 through 1959-60, the California State Legislature sponsored a statewide study of educational programs for mentally gifted pupils. In this study 17 different types of programs and the achievement and development of 929 gifted pupils who participated in the programs were evaluated. The findings of this study, "Educational Programs for Gifted Pupils," provided the basis for Assembly Bill 362 and legislation (Statutes 1961, Chapter 883, effective June 28, 1961; operative July 1, 1961) which established the State Mentally Gifted Minor Program.

At the conclusion of the state study, a legislative proposal recommended state financial support for the mentally gifted minor program of $40 per pupil in excess cost reimbursement for identification of pupils entered in the program, and an additional $200 per pupil excess cost reimbursement for operation of the program. However, the legislation passed provided only for excess cost reimbursement up to $40 per pupil for identification of pupils for the program and for operation of the program. A reimbursement ceiling was established by limiting the state funds available to a total of not more than $40 times 2 percent of the number of units of average daily attendance in kindergarten and grades one through twelve in all of the schools and classes maintained by school districts and county superintendents of schools during the preceding fiscal year.

Types of Programs

The governing board of any school district may provide programs for mentally gifted minors in the district. These programs, however, must be approved by the State Superintendent of Public Instruction and must meet the standards prescribed in the California Administrative Code, Title 5. In addition the educational or counseling programs authorized must be one or more of the following types:

- Programs in which pupils remain in their regular classrooms but participate in additional educational activities that help the pupils to develop their special abilities and interests or receive special help directly or indirectly from persons other than the regular classroom teacher or both

- Programs in which pupils are provided instruction through correspondence courses in accordance with the provisions of Education Code Section 8301 and California Administrative Code, Title 5, Education, Section 101 or by special tutoring

- Programs in which pupils are placed in grades or classes more advanced than those of their chronological age group and provided, outside of the regular classrooms, the special instruction they need to participate successfully in the advanced program

- Programs in which high school students attend selected classes conducted by a college or junior college

- Programs in which pupils regularly participate, either during or outside the regular school days, in special counseling or instructional activities that provide educational opportunities beyond those provided in the regular classroom program

- Programs in which special classes, organized to provide advanced or enriched work for pupils with superior mental ability, are conducted during the school year or during a summer session.[1]

A school district that maintains a program for the mentally gifted minors in the district may, during the subsequent school year, apply to the Superintendent of Public Instruction for reimbursement for the excess expenses incurred by the school district in maintaining the program.

Current Status of the California Program for Mentally Gifted Minors

The California program for the mentally gifted minors has been in operation for five years and in this interval has become an increasingly important phase of the total education program offered by California public schools. Table 1 shows the number of pupils who participated in the program and the amount of district and state funds expended for the program in the five-year period, 1961-62 through 1965-66.

Some California school districts maintain programs for mentally gifted pupils but do not claim excess cost reimbursement; some districts do not offer such programs because their total enrollments are very small or because their pupil population is enrolled in schools strategically located to serve sparsely populated rural areas. The low rate of state funding for programs for mentally gifted minors and the high per-pupil cost of maintaining such programs stops some school districts from offering programs for mentally gifted minors.

State Apportionments for Excess Costs

Psychologists and other specialists in education have consistently maintained that between 2 and 3 percent of our total population have superior intelligence. Therefore, it may be concluded that at least 2 or 3 percent of the school population, and probably more, have such intelligence. It may therefore be concluded that if the total amount of money made available for operating programs for mentally gifted pupils is determined by multiplying

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[1]Educational Programs for Gifted Pupils. A Report to the California Legislature Pursuant to Section 2 of Chapter 2385, Statutes of 1957. Sacramento: California State Department of Education, January 1961.

Table 1

Enrollment and District Expenditures for the Mentally Gifted Program
1961-62 through 1965-66

School year	Actual enrollment			Adjusted total enrollment 1/2 semester plus one year	Percent increase over previous year	Number of districts	Cost of program		
	One semester	One year	Total				Total district and state	Total state	Percent of total paid by district
1961-62	7,114	31,607	38,721	35,164		188	$2,936,737	$1,342,439	54.29
1962-63	8,408	54,446	62,854	58,650	40.86	225	3,247,061	2,216,781	31.73
1963-64	11,281	65,972	77,253	71,613	18.10	246	3,433,871	2,678,454	21.99
1964-65	11,084	77,865	88,949	82,407	14.14	273	3,983,216	3,124,986	21.95
1965-66	18,354	90,355	108,709	99,582	16.20	262	4,429,467	3,178,609	28.24

2 percent of the total pupil population in grades one through twelve by $40, there will most likely be less than enough money to apportion each district the full $40 to which it is entitled; even the $40 would not pay the cost of identifying pupils for participation in the program, let alone the cost of operating the programs. California school districts have consistently pointed to the fact that if they received the full $40 the state allows for the excess per-pupil cost of programs for mentally gifted minors, they would still have to bear an exceedingly high percent of the total cost of the program which is in excess of the cost of the regular program.

The fund made available by the state for operating programs for mentally gifted minors is much less than is needed to pay all the excess costs of such programs, in fact the fund is less than is needed to pay a third of such costs if the programs offered are of sufficiently high quality and of adequate scope to provide for each participating pupil full opportunity to develop to the full extent his potential permits. Unless these pupils have this opportunity, our society is permitting its greatest resource to be wasted in some degree and therefore accepting a handicapping condition to be inflicted upon society which will ultimately be more costly to society than the cost of providing appropriate and adequate educational programs now. Herein lies the reason why school districts, the State Department of Education, and the State Legislature must exert every effort to lay a sound foundation for the development and operation of educational programs for mentally gifted minors.

CHARACTERISTICS OF THE PROGRAM FOR MENTALLY GIFTED MINORS

A common characteristic of intellectually gifted children is their power of thought. They are able to deal with abstract concepts, solve difficult problems, generate new ideas, and develop unique solutions to problems. They have the ability to (1) learn rapidly; (2) ask probing questions; (3) use large vocabularies; (4) develop and employ unique methods and ideas (creativity); (5) conceptualize rapidly; (6) see relationships and generalize; (7) work independently and pursue their interests for extended lengths of time; (8) achieve beyond others in their age group; (9) develop and pursue a wide range of interests; and (10) be highly critical of themselves.

Program Objectives

The need to define objectives of programs for mentally gifted minors was stated as follows in the report of the 1967 study of programs for gifted children that was made by the Assembly Interim Committee on Education:

> We find that citizens, teachers and administrators are confused about the objectives of state involvement in programs for mentally gifted minors. Legislative intent is not clearly enough understood to permit long-range planning of operating or capital expenditures. We believe that confusion about the nature, extent and duration of state involvement in the mentally gifted minor program has stifled local initiative and innovation in developing a meaningful and educational experience for academically talented children.[2]

Responsibility for establishing objectives for the educational programs for mentally gifted minors offered by the school district rests with the district. Therefore, in making this study, answers were sought for each of the following questions: 1. Did the district have the objectives for the program stated in writing? 2. Did the district have reason to believe that the objectives were being attained? 3. Should the Legislature prescribe the objectives for the program?

Nearly all of the school districts had established objectives that were stated in writing. In some instances the objectives were stated in detail, in others, they were expressed in rather general terms and included in the statement of policy adopted by the governing boards of the districts. Most of the districts thought that objectives for the programs they were conducting were being attained, but none of them had sufficient objective evidence to substantiate this conclusion. The school districts were about evenly divided in their opinions regarding whether the objectives of the program for mentally gifted minors should be outlined by law.

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[2] Building Excellence in the Classroom. Assembly Interim Committee Reports, 1965-67, Volume 10, Number 24, page 42.

Characteristics of Program Objectives

No attempt was made in this study to appraise the objectives established by districts for the programs they were maintaining for mentally gifted minors, but, in making a cursory review of the objectives, it was noted that considerable similarity prevailed throughout those established by the various school districts. Comparison of the objectives established by the Los Angeles Unified School District, the Garden Grove Elementary School District, and the Anaheim Elementary School District reveals something of the extent to which the similarity prevails.

Objectives of Los Angeles Unified School District. The objectives established by the Los Angeles Unified School District for programs of instruction provided mentally gifted minors follow:

1. Development to the fullest extent of the basic skills of learning through:
   a. Understanding of the underlying concepts
   b. Development of facility in the use of the skills
   c. Opportunity for wide and practical application to new situations
2. Provision of a learning environment conducive to effective thinking by providing opportunities for pupils to:
   a. Associate ideas and perceive relationships
   b. Select hypotheses and gather, organize, and interpret significant data
   c. Reflect and grow in evaluative judgments
   d. Develop inferences, conclusions, solutions or generalizations
3. Provision of time and opportunities in the area of creative expression to foster:
   a. Sensitivity to problems
   b. Fluency and flexibility of thinking
   c. Original ideas
   d. Ability to elaborate and to redefine
4. Provision of leadership opportunities and development of awareness of responsibilities

Objectives of Garden Grove Unified School District. The objectives established by the Garden Grove Unified School District for programs of instruction provided for mentally gifted minors follow:

1. To excite interest and a desire for continued learning
2. To develop skills to a point where students may operate efficiently at the advanced concept level of which they are capable

3. To assist students to perceive relationships and draw conclusions independently

4. To encourage creativity and originality in thought and production

5. To motivate achievement

6. To build tools of intelligent self-criticism

7. To promote and develop good work-study habits and skills

8. To promote the development of self-discipline

9. To develop healthy attitudes toward self and others

10. To promote the development of realistic personal aspirations

11. To learn to operate effectively in a democratic society

Objectives of Anaheim Elementary School District. The objectives established by the Anaheim Elementary School District for programs of instruction provided mentally gifted minors follow:

1. Intellectual development
   a. To maintain high scholarship and proficiency in fundamental skills and basic knowledge and to master the tools of learning commensurate with mental age rather than chronological age
   b. To increase the range of knowledge and skill and to apply this knowledge and skill to the problems of living
   c. To provide intensive study in the academic fields beyond the scope of the usual elementary school curriculum
   d. To stimulate intellectual curiosity and creativity
   e. To develop initiative and originality
   f. To increase the power to work independently
   g. To implant study and work habits that emphasize efficiency, thoroughness, perseverance, and mastery
   h. To develop the power of abstract and critical thinking, utilizing facts and related concepts in problem-solving of an abstract and complex nature

2. Social adjustment
   a. To develop positive attitudes toward individual and social responsibilities
   b. To work for and with others and to work effectively as an individual in a group

c. To develop ability to establish good human relationships founded on the respect for the worth of each individual

d. To develop skill and capacity for leadership

3. Healthful living

a. To develop good health habits -- physical and mental

b. To participate in physical activities which improve coordination, poise and the maintenance of a healthy body

4. Personality development

a. To develop a wholesome personality

b. To encourage self-reliance

c. To promote diversification and yet integration of interests

d. To recognize and establish a system of moral and spiritual values in relation to daily living

e. To enrich life through sensitivity to aesthetic values and through the creative expression of these values

Information Regarding Program Costs

Prior to the time this study was begun, the school districts participating in the state program for mentally gifted minors had reported on Form J22MG their 1965-66 expenditures for the programs which were in excess of those for their regular programs. This information did not include the detailed breakdown of the expenditures that was needed to determine whether the costs reported covered all the costs of the programs for mentally gifted minors. This breakdown of expenditures was secured by two different procedures.

1. A questionnaire was used to collect the information from all but 37 school districts and one office of the county superintendent of schools that were maintaining special programs for mentally gifted minors.

2. Interviews, structured according to the questionnaire, were employed to collect the information from the 37 districts and the one office of county superintendent of schools that were not asked to complete questionnaires.

District Participation in the Mentally Gifted Minor Program

Table 2 shows that 262 school districts participated in the program for mentally gifted minors during the 1965-66 school year. Less than half of the districts (115) had been in the program continuously for five years, most of the others continuously for three or four years, and a few had moved in and out of the program.

Table 2

Diversity of Mentally Gifted Minor Programs Offered by the 37 Interviewed School Districts in the 1965-66 School Year

District	Type of program offered					
	Special instruction in regular classes	Correspondence courses or special tutoring	Participation in advanced classes	Participation in college classes	Counseling or instruction outside regular classes	Special classes
	1	2	3	4	5	6
1	x		x	x	x	x
2	x		x	x		
3	x				x	
4	x				x	x
5						x
6	x					x
7	x		x			x
8						x
9	x		x		x	x
10	x					x
11	x	x	x	x	x	x
12	x	x	x	x	x	x
13						x
14						x
15	x		x			x
16	x					x
17	x		x		x	x
18	x		x			x
19			x			
20	x		x		x	x
21					x	x
22	x			x	x	x
23	x		x	x	x	x
24	x		x		x	x
25	x		x		x	
26	x		x			x
27	x					x
28						x
29	x		x		x	x
30	x	x			x	x
31	x		x		x	
32	x		x	x		x
33						x
34	x					
35						x
36	x		x			
37	x					

While the study did not probe into the reasons for districts moving in and out of mentally gifted minor programs, it became apparent that the condition was produced by different forces -- lack of funds, changes in organization caused by unification, staff shortage, and the like. A study is needed to find what happens to pupils who are enrolled in a special program one year when the program is subsequently discontinued.

District Participation in Special Study

A total of 125 school staff members representing 37 school districts and one county-operated program participated in the interview portion of the study. Generally, the interviews were conducted with groups comprised of the following personnel:

Teachers or Resource Teachers	17
Curriculum Consultants, Special Programs	14
Principals, Secondary	2
Principals, Elementary	1
Psychologists	6
Psychometrists	2
Coordinator, Instructional Materials	1
Director, Pupil Personnel or Guidance	9
Director, Special Services or Programs	13
Director, Inservice Programs	1
Director, Junior High Education	2
Director, Elementary Education	9
Assistant Superintendent, Secondary Education	1
Assistant Superintendent, Business or Chief Deputy	19
Deputy or Assistant Superintendent, Instruction	22
District Superintendents	3
TOTAL	125

The districts included in the interviews had a total enrollment of 1,091,834 pupils, of which 52,552 participated in the program for mentally gifted minors during the 1965-66 school (fiscal) year.

Each district was asked to have district staff members who had major roles in the mentally gifted minor program, and staff members from the business offices who were responsible for completing the J22MG reports participate in the interview.

FINDINGS AND RECOMMENDATIONS

One of the strengths of the mentally gifted minor program has been the flexibility that districts have had in planning and administering programs for meeting the needs of the mentally gifted minor. Seven types of programs are currently possible and are shown on the Form J22MG as: (1) in regular classes; (2) courses by mail or special tutoring; (3) in advanced classes; (4) high school pupils attending college classes; (5) special counseling or instruction outside of regular classes; (6) special classes organized for gifted pupils; and (7) "other" programs approved by the Superintendent of Public Instruction.

The J22MG Report

For each of the last five years, school districts maintaining programs for mentally gifted minors have reported on Form J22MG their enrollments in the program and expenditures made for the program which qualify for state reimbursement; however, the school districts have not reported expenditures for the program that do not qualify for reimbursement under existing regulations, but which are actually additional expenditures made for the program by the district. Therefore, the true per-pupil cost of the program cannot be determined by adding the costs reported on Form J22MG and dividing the total by the number of pupils enrolled in the program. All expenditures for the program must be known before actual per-pupil cost can be determined.

This study was limited to an examination of the expenses reported by school districts in each of the following authorized accounting categories.

1. Instruction:
   a. Identification of pupils
   b. Individuals counseling with pupils and/or parents
   c. Special consultant services
   d. Special instructional materials
   e. Special instructional services
   f. Inservice education for teachers
   g. Textbooks and other books
   h. Special tutoring services
2. Special Transportation
3. Certain Fixed Charges
4. "Other" Approved Expenses

At the end of the school year, school districts report on Form J22MG the costs of the programs they have conducted for mentally gifted minors. However, most of them apparently had difficulty in assigning costs to a specific

program, for they pro-rated the costs to categories according to the number of pupils in the programs.

There appears to be two problems that districts encounter in providing the required information on Form J22MG, namely (1) determining which expenditures are to be charged to each accounting category; and (2) accounting on both semiannual and annual bases for pupils participation in the program for mentally gifted minors.

1. Recommendation. It is recommended that Part B of Form J22MG be revised to provide for both the number of pupils in the program and the number of persons whose services are employed in the identification process, for tutoring pupils, for providing advice and guidance, and the like to be reported, and that this part of the completed form be referred to the Division of Special Schools and Services.

The information collected in Part B of the revised form is needed by the Division of Special Schools and Services as a basis for determining how it can advise and otherwise assist school districts in planning and operating programs for mentally gifted minors. Also, the Division would probably find that a file containing the up-to-date information reported would be valuable for many purposes in addition to those mentioned.

Criteria for Determining Excess Expense for Mentally Gifted Minor Programs

In the spring of 1963, the State Department of Education issued a bulletin, "Criteria for Determining Excess Expense for Mentally Gifted Minor Programs," in which were explained the rules and regulations regarding reimbursements for the excess cost of operating programs for mentally gifted minors. This bulletin was distributed to all school districts, however, only 19 of the districts interviewed had copies of this bulletin and the others were not certain that they had received copies. Probably the fact that so many of the districts did not have copies of the bulletin can be accounted for by changes in the professional and business staffs of the districts. However, copies of the bulletin were presented to each district during the interviews and its contents were discussed. Suggestions by business staff personnel were made to have "Criteria for Determining Excess Expense for Mentally Gifted Minor Programs" revised to be in accordance with the California School Accounting Manual.

2. Recommendation. It is recommended that "Criteria for Determining Excess Expense for Mentally Gifted Minor Programs" be revised to provide a simplified format and that the accounting terminology be made to conform to that of the latest edition of the California School Accounting Manual so that items that may be considered as excess expense are easily identified; also that information on testing and placement and other phases of the program for mentally gifted minors that would assist districts in determining what expenses should be charged be included in the bulletin.

All school districts should be provided a copy of "Criteria for Determining Excess Expense for Mentally Gifted Minor Programs" and each district should

provide for those persons working in the mentally gifted programs to become informed regarding the program possibilities and limitations posed by the criteria.

Expenses and Subsidiary Accounts

No school district accounts were audited to secure information used in the study. However, information was sought regarding how the accounts were kept and how charges reported on the J22MG Form were determined.

Members of the business staffs of the districts were eager to know whether they were using approved accounting procedures and whether their records were adequate. Some stated that being involved in the interviews provided them opportunity to hear objectives of the program discussed and to learn what excess-cost figures meant to those responsible for the program. Members of the professional staffs expressed their appreciation of the interest shown by the Legislature and the Department of Education in trying to become informed about district problems. In fact, many expressed the hope that the Department of Education would undertake similar studies in the future.

The school districts commonly permitted purchase orders to originate from several different sources, but most of the districts had authorized one person to approve and process orders. The districts also commonly permitted their business officers to determine which salaries or portions thereof should be charged to a particular instructional program, such as the mentally gifted minor program, even though responsibility for the program was assigned to members of the professional administrative staffs. Many of the districts, 26 of them, maintained subsidiary accounts for the mentally gifted minor program which ranged in structure from keeping purchase orders and the like in folders marked to indicate the account to which the expenditures were charged to rather elaborate cost-accounting systems involving the use of data processing. It should be noted, however, that in all instances the districts kept their accounts for the mentally gifted minor program current and accurate.

Identification of Pupils

Some of the reimburseable items for identification of pupils for the mentally gifted minor program are salaries of psychologists, psychometrists, counselors; secretaries for test scoring and record keeping; and expenditures for supplies and materials required and used in the testing program. The services rendered by the personnel for which salaries may be charged to the program are essential to the success of the program, however, the services are frequently held to a bare minimum because the required personnel is not available or because the funds available are inadequate to secure all the services that might be used to good advantage.

The costs of identifying mentally gifted minors was charged to the program by 29 districts; four districts did not make such charges; and five districts either used services made available by the county superintendent of schools and

did not charge the cost of them to the program or were uncertain regarding whether they had done so. However, even among districts charging costs of identification to the program, not all the districts reported the cost of the travel, tests, clerical assistance, counselor services, and supplemental testing materials used in making the identifications.

Most of the districts pro-rated the salaries of psychologists according to the time they worked in different programs. Some of the districts charged according to the number of pupils identified by the psychologist. A few of the districts assigned psychologists full time to the program and charged their total salaries as excess expenditures. However, it should be noted that certain of the large districts that employed several psychologists reported that too much time and effort was required to keep accurate accounts of the amount of time the psychologists spent working in the mentally gifted program, and that even if they kept the records and reported the costs they would not be reimbursed for them.

Fourteen districts reported they used and charged for secretarial time; 17 that they used secretarial time but did not charge any of the time to the mentally gifted minor program. None of the 22 districts that used counselors in the identification process for the mentally gifted program charged any of the salaries of the counselors to the program. However, it should be noted that one district had employed the equivalent of seven full-time counselors, and another the partial services of eight counselors in the identification process. And five of the 22 districts provided counseling services to the teachers and parents of the mentally gifted minors and charged the salaries of the consultants to the program according to the portion of their time that was devoted to the program.

The districts maintaining programs for mentally gifted minors estimated their cost of identification in a range from $22 to $133. However, in a statistical analysis of data procured the costs of initial identification were separated from other costs of the program and it was found that initial identification costs range from a low of $9.37 per pupil to a high of $168.84.

The average costs were $51.73 per pupil for 1966-67 budgets and $69.95 for projected budgets. Analysis of the data collected in interviews with personnel of 37 districts revealed that for the 1965-66 school year the initial identification cost averaged $67.86 per pupil. The average cost of identification was higher in those urban districts that employed psychological services and in all probability such services are sufficiently valuable that they should be employed in all districts, that is, both those serving urban and rural areas. And the cost of identification of elementary school pupils was higher than that for high school students due to the fact that individual tests are required by regulation for identifying elementary pupils and permit the use of group tests for identification of high school students.

3. Recommendation. It is recommended that Form J22MG be revised to include provision for recording initial identification costs and that these costs be funded at the rate of $50 per pupil.

In the statewide study made in 1961, it was found that the costs of identification of pupils for the mentally gifted minor program averaged $39.63 per pupil in rural areas and $47.63 in urban areas. In this study, made in 1966-67, the costs were found to be much higher, a fact that can be accounted for in many ways -- employment of improved identification procedures, higher salaries of personnel, and the like. However, $50 should be sufficient to pay the excess costs of identifying pupils for the mentally gifted minor program in both urban and rural areas and to permit psychological services to be employed in the process.

It was found that of the total number of pupils tested, the number that qualified for the program ranged from 10 to 100 percent and averaged from 50 to 60 percent. Identification costs can be claimed for only those pupils placed in the program. The cost of testing pupils not placed in the program must be borne by the school district.[1]

Pupils' progress in the mentally gifted minor program should be continually evaluated. Psychological services are needed for this purpose as well as for making initial identifications. A new category division should be authorized for districts to report the extent to which evaluation is employed, perhaps within the "Instruction" category since evaluation is an important phase of instruction.

Provision should be made for districts to report the costs of a special study made of the underachieving gifted pupils. Districts are concerned that they do not have the funds, the time, or the staff to undertake more than a superficial attempt to discover the causes of underachievement by pupils placed in the mentally gifted minor program.

Judgment Used as a Criteria for Placement

Another aspect of the identification procedure permitted 3 percent of the pupils in the mentally gifted program of a school district to be identified on the basis of judgement of teachers, psychologists, school administrators, and supervisors. District personnel were asked whether they found this to be a satisfactory procedure. In response to this question, 12 districts approved the procedure, 14 disapproved it.

Two principle reasons were given for increasing the percent of pupils admitted by judgement. First, pupils may not score high on standardized tests because of their cultural or foreign backgrounds. During the interview, instances were cited to show that pupils in poor neighborhoods could be identified as gifted in many areas, but the 3 percent limitation did not permit all of them to be placed in the program. Second, the mentally gifted minor programs

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[1]AB272, passed in 1967, made it possible for districts with mentally gifted minor programs to claim identification costs for identified mentally gifted minors who were not placed in programs, but the initial screening costs of pupils not identified as mentally gifted pupils must be absorbed by the school districts.

offered by some districts are academically centered and make little if any provision for pupils with other than academic talents.

District personnel stated that "other" gifted pupils and those who did not have an IQ of 130 were more often than not included in the total district mentally gifted minor program. No claim for excess cost reimbursement was made for identification and program expenses of this group; however, in most instances the districts had incurred a per-pupil cost equal to that of pupils placed in the program on the basis of high IQs.

One of the most serious problems of the high school mentally gifted minor program resulted from a decrease of options in group tests authorized by the State Board of Education in the State Testing Program for grades seven through twelve. Except for the discretionary 3 percent, evidence in grades seven through twelve must include either a score of 130 IQ on an individual test or a score at or above the 98th percentile on a group test of mental ability and on a test of reading or arithmetic achievement.

At the present time, only two group testing options are available and, if they are changed in 1969-70, it is likely that a mathematics test will be substituted for the reading test. Scores made on group tests used in the State Testing Program may be used for identifying mentally gifted minors in grades seven through twelve provided that the tests had been administered within the 36 months prior to the time of identification.

In kindergarten and in grades one through six, individual intelligence test scores must be used to identify those pupils who are placed in the program on the basis of their IQs. Identification in grades seven through twelve may be made through the use of either individual intelligence tests or group ability and achievement tests.

4. Recommendation. It is recommended that the Division of Special Schools and Services study the feasibility of increasing the percent of mentally gifted minor pupils identified on the basis of judgment alone or by individual and group tests.

Test Scores Used as Criteria for Placement

Only one district interviewed had a board policy requiring individual tests at all grade levels for placement in the mentally gifted minor program. Unless the State Board of Education is persuaded to adopt a list of tests that may be used in placement of mentally gifted minor pupils in addition to the state testing list, then districts will be faced with increased costs for individual testing at the seventh and eighth grade levels and at the high school level.

5. Recommendation. It is recommended that the Division of Special Schools and Services direct the attention of the State Board of Education to the limited number of group tests now authorized for use in identifying pupils for placement in the mentally gifted minor program for grades seven through twelve, and suggest other group tests that might be authorized.

When asked if any pupils were tested and found qualified but were not placed in a program, 15 districts reported such instances. Those districts reported about 146 such qualified pupils not placed in programs. Two major reasons were given for nonplacement: (1) placement committee felt that other factors precluded success (emotional, home environment, and so forth), and (2) parental objections. Eight districts reported no qualified pupils excluded; other districts reported rare instances where nonplacement occurred.

Identification Cost Reimbursements

State regulations require districts to identify and place pupils in a mentally gifted minor program prior to claiming the excess costs incurred by the districts. This requirement forces school districts to wait more than a year before they receive the reimbursements.

Personnel in districts were asked if it would strengthen the program if legal requirements were changed to permit individual testing during one school year and actual placement in the program delayed until later (e.g., identify in the spring and place in the fall). Claims for excess costs could then be made in the year of testing, followed by placement in a program in the next fiscal year. Representatives of 15 districts thought it would help and those of 14 districts did not think it would help.

Probably this equal distribution of responses can be accounted for by the fact that those districts that had been in the program for several years had adjusted their fiscal programs to meet the costs incurred. The reverse would be true for districts which were entering the program or had been in the program for only one year.

6. Recommendation. It is recommended that allowances for the cost of identifying mentally gifted minors be made on a current apportionment basis.

Individual Counseling with Pupils and Parents

Counseling may be provided during or outside the regular school day and the cost of the services charged to the mentally gifted minor program. It may be (1) part of the academic program of individual pupils or groups of pupils; (2) special guidance or psychological advice on a regular basis, but not directly related to the instructional program; or (3) special guidance or psychological advice to parents of the gifted.

Five districts charged all expenses incurred for counselor time used outside the school day to the mentally gifted minor program; seven districts charged the percent of the expenditures made for counseling provided during the school day; and seven districts made no charges. In most of the districts, principals and teachers are required to provide counseling services, but the districts had not attempted to account for the expense thus incurred.

One district that does not charge any counselor time to the program for mentally gifted minors employs one counselor for each elementary school, two for each junior high school, and two to provide districtwide services. Each of the counselors spend a portion of their time working in the mentally gifted minor program and as preparation for this work the counselors are given orientation in the mentally gifted minor program for one week prior to the beginning of the regular school year. The cost of their time used for this purpose was not charged to the mentally gifted minor program, but if it had been, the charge would have been approximately $15,000. Another district made a study of counseling parents and pupils in the mentally gifted minor program which cost $4,960 and the district charged this expenditure to the program.

Special Consultant Services

The "Special Consultant Services" category on Form J22MG is for reporting expenditures for travel and materials used by consultants regularly employed by the district, fees paid for special consultant services, and payments for consultant services provided on a contractual basis by the office of the county superintendent of schools.

Altogether, 22 districts claim as excess expense the salaries of the members of the permanent district staff who are assigned to the mentally gifted minor program; nine districts do not make such claims because state reimbursement is not even sufficient to cover the other excess cost claims that are made. The salaries, fees, and travel expenses paid to consultants who are not members of their regular staffs are claimed as excess expense by 13 districts; 10 districts do not make this claim.

Several districts stated that they needed the services of a special staff member to direct the mentally gifted minor program. One large district stated that it would need four additional staff members to make the services of a teacher-resource person available full time in each of its high schools and that the salaries for the four would require an expenditure of approximately $41,500 annually.

Special Instructional Materials

Special instructional materials for which expenditures qualify for reimbursement include reference books, filmstrips, films, construction materials, recording tapes, and special instructional materials such as those required for helping pupils develop speed in reading. A group of 24 districts claim reimbursement for all expenditures for these purposes even though they know they will have but a small portion of their claims reimbursed; four districts stated they simply could not afford to institute the procedures required to account for instructional materials chargeable to their mentally gifted minor programs; some do not report their expenditures for special instructional materials for state reimbursement or report them only occasionally. However, all the school districts reported that they were constantly in need of more special instructional materials

than they could afford to purchase with the funds that were available for this purpose. And most of the teachers thought that they should be given more instructional materials.

Equipment Items

Those directly responsible for the mentally gifted minor programs maintained by the school districts consistently reported the need for items which are classed as equipment in the California School Accounting Manual and cannot be charged as excess expense of the program. For instance, most gifted pupils learn to use typewriters at an early age and should have access to typewriters. Materials for individualized instruction may be purchased and charged to the program but not the "hardware" required to use the materials. Nor can expenditures for tape recorders, projectors, microscopes, overhead projectors, calculators, and the like be charged to the program, yet all types of such equipment are used extensively in conducting the program and the demand becomes increasingly great as the program is individualized to meet each pupil's needs and abilities.

Although many districts have purchased several items of equipment, many have not for their funds are all too limited. Some of the districts have established a "ratio" of equipment to the general needs of the district which does not permit them to provide special equipment for use in the mentally gifted minor program.

In making this study an attempt was made to identify approaches to funding that might be taken if expenditures for equipment might be charged as excess expense of the mentally gifted program. It was found that 19 districts thought that a given percent of the total authorized excess expense should be authorized as expenditures for equipment; however, ten districts did not favor this practice, and nine were undecided. It was also found that nine districts favored authorized purchases of equipment on a "nonrecurring" basis; and that 12 districts did not favor the practice. Authorized expenditures for rental or lease of equipment was favored by only six districts and met with the disfavor of 17 districts.

Districts were questioned about the feasibility of having a "pool" of equipment for the mentally gifted minor program. In response to this question, 20 said they had or could have such a "pool" for some items, and nine districts said they did not consider the idea to be feasible. Generally, the idea was expressed that items that are seldom used are now pooled to some degree. However, most districts said that the pooling of equipment such as typewriters and projectors would work to the disadvantage of the program.

The school districts are faced with a difficult problem in providing the rooms needed for conducting special classes for mentally gifted minors. One district reported that it had been forced to shift its special classes for mentally gifted minors from one school to another prior to 1966-67. Obviously, the cost of constructing the rooms needed would be great; however, authorizing as excess expenditures for the program the cost of leasing or renting portable classrooms for use in the mentally gifted minor program merits consideration.

7. Recommendation. It is recommended that the Department of Education (1) prepare and provide school districts a list of special instructional aids for which excess costs are authorized; and (2) specify the percent of the district's budget for the mentally gifted minor program that should be for purchasing instructional aids.

Listing of Instructional Materials on Form J22MG

School districts must attach to the completed Form J22MG a list of all instructional materials purchased for use in the mentally gifted minor program and claimed as excess expense. At present the school districts do not know exactly what instructional materials are authorized and the expenditures for unauthorized items they report are deleted by the Department and the districts are not informed of the amounts deleted until they are reimbursed for their authorized expenditures, which is commonly from a year to a year and a half after the expenditures were made.

8. Recommendation. It is recommended that the Department discontinue the requirement that school districts submit lists of instructional materials for which the costs are reported on Form J22MG for reimbursement.

Special Instructional Services

Authorized expenditures for special instructional services include those incurred in paying (1) extra compensation to regular classroom teachers for rendering services in programs conducted outside the regular school day; (2) fees for special consultant services; (3) salaries of teacher aides; (4) salaries of extra teachers assigned to a class; (5) contractual costs of special services provided by outside agencies; and (6) fees or salaries of specialists to whom pupils are assigned for instruction in given areas.

Of the districts interviewed, eight were utilizing certain of the authorized special instructional services and charging the excess costs of the services to the mentally gifted minor program -- three employed two teachers for the same class and five employed teacher aides -- and three were utilizing certain of the services, but were not charging the excess cost to the mentally gifted minor program.

Districts that maintain classes during hours other than those of the regular school day may be compensated for the excess expenditures that are authorized for special instructional services. However, the districts were not certain whether expenditures for resource teachers and reserve teachers, especially those used in high school programs for mentally gifted minors, should be charged to special instructional services or special consultant services. This point must be cleared up to secure uniform reporting.

Several districts reported costs that could have been claimed if the administrators had understood which costs are authorized. For example, one district had never charged to the mentally gifted minor program any part of the salary

of the consultant assigned to the program to perform certain services. Another district paid teachers $25 for teaching Saturday classes for mentally gifted minors, but did not charge any of the salaries to the program.

Inservice education for teachers. Charges that may be made to inservice education for teachers of the mentally gifted minor program include (1) salaries of substitute teachers employed to release regular classroom teachers for inservice training and those of resource personnel working with teachers; (2) extra payments to teachers for the development of curriculum materials; and (3) expenditures for travel to conferences and workshops and for the required fees. Only 12 districts had charged all costs of inservice training to the mentally gifted program; seven had not charged any of the costs. Expenditures for inservice education of teachers were frequently high. For example, one district maintained a summer program for its teachers that cost the district approximately $30 per teacher, or $12,000; another district provided for its teachers to visit other districts to study the mentally gifted programs in operation at a cost to the district of $5,000 and $6,000 a year; and another district employed teachers to develop resource material for the mentally gifted program at a cost of $7,365 to the district.

Textbooks and other books. Expenditures for supplemental texts, reference books, encyclopedias, special interest books, teacher manuals, and college textbooks may be charged as excess costs of the mentally gifted minor program. However, of the 37 districts interviewed, 24 reported that they made such charges regularly, eight that they made them occasionally, and five that they did not make them at all because of accounting difficulties encountered in managing their school library funds.

Certain school districts allot specified amounts of money for the purchase of supplementary textbooks, reference books, and the like. The amount of money was determined by multiplying the number of pupils in the mentally gifted program by $7, but limiting the total amount to $200. The principal and teachers of each school were permitted to purchase with this fund materials which in their opinions would meet the greatest number of needs. Generally, the school districts supplied adequate funds for purchasing the supplemental textbooks and reference materials needed.

Special tutoring services. Teachers' salaries paid for instruction provided during other than the regular school day and those of personnel to supervise the program may be charged as part of the excess cost of the program for mentally gifted minors. However, only three of the districts interviewed charged all special tutoring costs to the program, and three charged only part of the costs.

Expenditures for transportation. Expenditures for transportation to workshops, special centers, classes apart from regular school attendance, junior colleges or universities, or to special after-school seminars may be charged as excess costs of the mentally gifted minor program. Altogether, 19 districts reported they had provided transportation for such purposes and charged the cost of the transportation to the mentally gifted minor program and five districts that they had provided transportation that was paid for from district funds. The

staffs of a few districts seemed surprised that transportation costs might be charged to the mentally gifted minor program as excess costs of the program.

Fixed charges. Expenditures for rental of special facilities, special insurance premiums, and retirement contributions for certificated and classified personnel are considered as fixed charges and accounted for as such.

A group of 25 school districts reported that they pro-rate retirement contributions according to the percent of teacher time spent in the mentally gifted minor program, and nine districts that they pro-rated insurance premiums on the same basis. One district rented special facilities and charged the rent to the program.

Discussion of the Mentally Gifted Minor Program and Teacher Salaries

An analysis of the data regarding how school districts operate programs for mentally gifted minors reveals wide differences in the provisions. Certain districts maintain special classes for the gifted, others special centers, some provide special instruction to cluster groups within the regular classes, and a few districts utilize two or more of these types of special provisions.

Table 2, Mentally Gifted Minor Programs, 1965-66, shows the use made of authorized programs by the various school districts. Flexibility is one of the features of the mentally gifted minor program.

There is a major problem in determining what portion of a teacher's salary may be reported as part of the added cost of a special program for mentally gifted minors. Under present regulations, salaries paid teachers for conducting classes outside the regular school day, e.g., during evenings or Saturdays, and that portion of teachers' salaries paid for conducting programs outside regular classes may also be charged as added costs of the programs. If two teachers are employed to teach a class normally taught by one teacher, the extra teacher's salary may be charged as added cost of the program. The costs of special resource personnel, consultant services, and teacher aides may also be charged. All expenditures for these purposes are accounted for in the category, "Special Instructional Services."

School districts maintaining programs of enrichment in regular classes and those maintaining special classes for the gifted should report the added cost of classes conducted outside the regular school day, either after school or on Saturdays, in the accounting category, "Special Classes for the Gifted." The district can be reimbursed for the expenditures required.

Added costs for the provision of special instructions for the mentally gifted in regular classes or for providing such instruction for clusters of gifted pupils in regular classrooms does not qualify for reimbursement. Yet, districts conducting programs of enrichment in regular classes pointed out that the instructional load of the teacher was increased over what it would have been with all regular pupils, and that this made it necessary to reduce the size of classes in which enrichment programs were maintained along with regular

programs. The per pupil cost of the instruction was therefore in excess of what it would have been for a regular class.

9. Recommendation. It is recommended that a study be made of the regulations governing reimbursement for excess cost expenditures made for mentally gifted minor programs, regardless of the types of programs offered, to determine the provisions that should be made to reimburse school districts for expenditures made in conducting the program which are in excess of those they make for their regular program.

Mentally Gifted Minor Program Operating Costs

Data for the fiscal year 1965-66 reported by school districts on Form J22MG, gathered through interviews with district personnel, and collected on a specially designed questionnaire were used to determine the cost of maintaining programs for mentally gifted minors which was in excess of the cost of maintaining regular instructional programs. (See Table 3.)

District expenditures for mentally gifted minor programs. This study was designed to determine (1) the expenditures school districts were making for their programs for mentally gifted minors that were in excess of the expenditures they were making for their regular programs; (2) the portion of the excess expenditures financed by the districts and the portion financed by the state; and (3) what changes the districts would make in their budgets for the mentally gifted programs they were conducting if they had the funds required. The data needed for these purposes were secured from (1) the reports made by school districts for the 1965-66 school year; (2) questionnaires completed by all but 37 of the school districts; (3) interviews structured along the same lines as the questionnaire used with the professional personnel of 37 districts; and (4) reports by all of the districts studied of the budgets they would propose for their mentally gifted minor programs if they had adequate funds.

Comparative data. The 1966-67 budgets for the mentally gifted minor programs maintained by the districts interviewed were reviewed, but only 26 of the 37 districts were able to provide the information requested on short notice. In making this review it was found that the operating cost of the program that was in excess of the cost of the regular program averaged $96.28 per pupil. The cost of identification averaged an additional $51.73 per pupil. Yet the same 26 districts reported they would budget only $119.51 per pupil for both the identification and operating cost of the program if they had sufficient funds to offer the mentally gifted minor programs they thought were needed. (See Table 4.)

Comparison of the average per-pupil excess cost reported by the interviewed districts for the 1965-66 school year, the average per pupil excess cost as determined from their 1966-67 school year budgets, and the per-pupil cost of their projected budgets if adequate funds were available revealed the following: The excess expenditures reported for the 1965-66 school year averaged $127.67 per pupil for operating the program and $67.86 for identifying each pupil admitted to the program; those budgeted for the 1966-67 school year averaged $96.28 per pupil for operating the program and $51.73 for identifying each pupil

Table 3

Expenditures Made in the 1965-66 School Year by the 37 Interviewed Districts for Various Phases of the Mentally Gifted Minor Programs Maintained

Phase of program	Number of districts	Average expenditure	
		District	Per pupil
a. Identification of pupils[1]	37	$2,511.48	$67.86
b. Evaluation	36	676.59	18.79
c. Individual counseling with pupils and/or parents	27	332.85	12.32
d. Special consultant services	32	600.55	18.77
e. Special instructional materials	34	167.39	4.92
f. Special instructional services	28	991.46	35.40
g. Inservice education for teachers	22	93.38	4.22
h. Textbooks and other books	31	170.90	5.51
i. Special tutoring service	6	99.84	16.64
j. Special transportation	22	68.98	3.14
k. Certain fixed charges	31	57.61	1.86
l. "Other" approved expenses	3	13.71	4.57
m. Instructional aids	17	26.01	1.53
Total			$127.67

[1]Expenditure for newly identified pupils, total of 9,292

Table 4

Estimated 1966-67 Expenditures and Projected Program Budgets for Mentally Gifted Minor Programs Maintained by the 37 Interviewed Districts

Phase of program	Estimated 1966-67 budget			Projected program budget		
	Number of districts	Average expenditure		Number of districts	Average expenditure	
		District	Per pupil		District	Per pupil
a. Identification of pupils	24	$1,241.69	$51.73	26	$1,818.83	$69.95
b. Evaluation	26	332.14	12.77	26	372.11	14.31
c. Individual counseling with pupils and/or parents	15	187.90	12.52	19	334.39	17.59
d. Special consultant services	15	135.62	9.04	19	268.47	14.13
e. Special instructional materials	21	121.00	5.76	23	239.88	10.42
f. Special instructional services	16	406.02	25.37	18	518.08	28.78
g. Inservice education for teachers	10	20.31	2.03	17	72.34	4.25
h. Textbooks and other books	21	106.50	5.07	21	137.45	6.54
i. Special tutoring service	5	90.17	18.03	7	97.63	13.94
j. Special transportation	13	45.40	3.49	16	58.59	3.66
k. Certain fixed charges	16	24.95	1.55	19	55.59	2.92
l. "Other" approved expenses	4	2.60	.65	6	17.83	2.97
Total			$96.28			$119.51

admitted to the program; and those budgeted for operating the program if adequate funds were available averaged $119.51 per pupil, and $69.95 for identifying each pupil admitted to the program.

In each instance the average per-pupil expenditure for the excess cost of the program was far greater than the $40 state reimbursement per pupil they might expect. The districts interviewed reported they would reduce the per-pupil costs of their programs for mentally gifted minors even if sufficient funds were available to cover the cost of the programs they wished to offer. This was probably due to the fact that existing regulations were commonly discussed during the interviews and the districts gave considerable attention to the regulations in developing the programs they would offer if they had adequate funds to cover the expenditures involved, whereas the districts that were not interviewed ignored the existing regulations in developing the programs they would offer if they had adquate funds to cover all the expenditures involved.

The 1966-67 budgets for mentally gifted minor programs of the 72 districts not interviewed provided an average of $298 per pupil -- $244 for operating the program and $54 for identifying each pupil admitted to the program. The budgets for programs that might be offered if adequate funds were available provided an average of $269.58 per pupil -- $211.50 for operating the program and $58.08 for identifying each pupil admitted to the program. (See Table 5.)

The 1966-67 budgets for mentally gifted minor programs of all the school districts studied, both those interviewed and those not interviewed, an average of $198.96 per pupil for operating the program and identifying the pupils admitted to the programs; the budget for programs that might be offered if additional funds were made available provided an average of $166.42 per pupil. These findings, combined with other findings of this study, point up the necessity for additional funds being made available for the mentally gifted programs offered by California public schools. Obviously, neither the school districts nor the state should have full responsibility for the provision of the funds required, instead the two should share the responsibility for the provision on an equitable basis. (See Table 6.)

An analysis of the data collected in this study in relation to anticipated future developments, makes it apparent that the per-pupil cost of the mentally gifted minor program should be approximately $200 in excess of the cost of regular programs offered by California public schools. This sum would provide $150 for operating the program and $50 for identifying the gifted minor. A breakdown of the excess cost would be as follows:

Purpose of expenditure	Per-pupil cost
For continual evaluation of pupils in mentally gifted minor programs and followup	$ 20.00
Individual counseling with pupil and/or parent	18.00
Special consultant services	15.00

Table 5

Estimated 1966-67 Expenditures and Projected Program Budgets for Mentally Gifted Minor Programs of Districts Not Interviewed

Phase of program	Estimated 1966-67 budgets			Projected program budgets		
	Number of districts	Average expenditure		Number of districts	Average expenditure	
		District	Per pupil		District	Per pupil
a. Identification of pupils	72	$3,891.00	$54.00	67	$3,891.23	$58.08
b. Evaluation	68	1,483.82	21.82	67	1,485.52	22.17
c. Individual counseling with pupils and/or parents	40	697.12	17.43	46	803.74	17.47
d. Special consultant services	38	684.41	18.01	47	809.53	17.22
e. Special instructional materials	56	581.89	10.39	61	853.82	14.00
f. Special instructional services	34	1,276.66	53.19	39	1,499.47	38.45
g. Inservice education for teachers	24	255.86	10.66	39	388.14	8.67
h. Textbooks and other books	52	462.30	8.90	58	677.20	11.68
i. Special tutoring service	4	532.25	137.06	7	458.62	65.52
j. Special transportation (Acct. Code 500)	21	126.34	6.04	30	176.75	5.89
k. Certain fixed charges (Acct. Code 800)	28	94.14	3.36	31	113.79	3.67
l. "Other" approved expenses	13	150.04	11.54	14	94.63	6.76
Total			$298.40			$211.50

Table 6

Estimated 1966-67 Expenditures and Projected Program Budgets for Mentally Gifted Minor Programs, Districts Interviewed and those Not Interviewed

Phase of program	Estimated 1966-67 expenditures			Projected program budgets		
	Number of districts	Average expenditure		Number of districts	Average expenditure	
		District	Per pupil		District	Per pupil
a. Identification of pupils	96	$5,132.69	$53.46	93	$5,710.06	$61.39
b. Evaluation	94	$1,815.96	$19.31	93	$1,857.63	$19.97
c. Individual counseling with pupils and/or parents	55	1,072.92	19.50	65	1,198.13	18.43
d. Special consultant services	53	820.02	15.47	66	478.00	7.24
e. Special instructional materials	76	702.89	9.24	84	1,093.70	13.02
f. Special instructional services	50	1,682.68	33.65	57	2,017.55	35.39
g. Inservice education for teachers	34	276.17	8.13	56	460.48	8.22
h. Textbooks and other books	73	568.80	7.79	79	814.65	10.31
i. Special tutoring service	9	622.42	69.15	14	556.25	39.73
j. Special transportation	34	171.74	5.05	46	235.34	5.11
k. Certain fixed charges	44	119.09	2.70	50	169.38	3.38
l. "Other" approved expenses	17	152.64	8.97	20	112.46	5.62
Total			$198.96			$166.42

Purpose of expenditure--Continued	Per-pupil cost--Continued
Special instructional materials and aids	$ 10.00
Special instructional services	35.00
Inservice education for teachers	5.00
Textbooks and other books	7.00
Special tutoring service	27.00
Special transportation	5.00
Certain fixed charges	3.00
"Other" approved expenses	5.00
Total program costs	$150.00
Identification	$ 50.00

10. Recommendation. It is recommended that costs for mentally gifted minor programs be funded annually at $150 per participating pupil.

The recommended $150 annual apportionment per pupil should be sufficient (1) to encourage small districts and districts in rural areas to provide programs for their mentally gifted pupils; (2) to make it possible for districts now maintaining programs to enrich the programs by making additional materials and instructional aids available for use in the programs; (3) to provide the services of additional teachers and resource persons needed; and (4) to provide highly specialized services for use in special classroom programs that the districts are now unable to finance.

OTHER CONSIDERATIONS

Although every district seems to have financial difficulty with the mentally gifted minor program, few, if any, have indicated a desire to terminate the program. It is evident that districts, even though they continue to add more pupils to the program, are financially unable to increase their per-pupil expenditures. In 15 of the interviewed districts, the administrators have restricted expenditures for mentally gifted minor programs to the $40 per pupil for which they can be reimbursed by the state, and six districts reported that their governing board had set policies that required expenditures to be limited to this amount. Most districts have been reluctant to present the actual costs of their programs, probably because they believe that they might experience difficulty in justifying the expenditure. An analysis of the total situation makes it apparent that school districts are eager to provide the special educational programs required to meet the needs of mentally gifted pupils, but that they need financial assistance in doing so.

Current year funding. District personnel were asked if the present method of state "reimbursement" for the mentally gifted minor program was presenting a problem and if so, would making the reimbursement on a current basis help them to maintain the program?

Personnel of 17 districts expressed the belief that mentally gifted minor programs would benefit if funds were apportioned on a current basis. This would not only relieve the district of having to wait one and a half years for reimbursement, but would also earmark funds for the current program and not just for reimbursing districts for their own local funds already expended on the program. While not rejecting the idea, personnel in 11 other districts thought that changing the apportionment would not have made any difference to them. The other districts were either uncertain of the effect the change might have or were unacquainted with the issues involved in "current" apportionment versus "reimbursement" methods of financing special programs.

11. Recommendation. It is recommended that funds for the mentally gifted minor program be made available on a current apportionment rather than on an excess-cost basis.

Number of mentally gifted minors in districts. The total state apportionments made during any fiscal year for the mentally gifted minor program is limited to an amount determined by multiplying the number of units of average daily attendance in kindergarten and grades one through twelve of California public schools for the preceding year by $40.

Districts responded to a question inquiring whether they had more or less than 2 percent of their pupils identified as mentally gifted minors. Two districts responded they had 2 percent of their pupils thus identified, one that it had identified less than 2 percent, two that they had identified between 10 and 15 percent as gifted, one that it had identified 20 percent as gifted, and all others that they had identified between 3 and 8 percent as gifted.

Districts that had a higher percent of identified gifted served communities in which large portions of the population were professional or were employed in highly technical industries.

It appears evident from the experiences of school districts that California is unique in attracting industries, military installations, and educational centers and that these tend to place the mentally gifted population above the national average of 2 percent. Personnel of the urban districts expressed the belief that as compensatory education programs progress and more psychological and technical staff are involved in the identification of gifted that an increased percent of the total school population will be found to be gifted.

12. Recommendation. It is recommended that a formula of 3 percent of the total average daily attendance for the preceding year in kindergarten and grades one through twelve, times the amount necessary to fund the identification costs and excess program costs be used to compute the amount of money provided by the state for the mentally gifted minor program.

Summer school programs. The expense of summer classes is usually charged as part of those for the program, special counseling or instruction outside regular classes. Seven districts reported they do charge the costs of conducting summer special classes for gifted to the mentally gifted minor program, and many districts reported that mentally gifted minor pupils are

included in their regular summer school programs but that they do not charge any part of the instruction to their program for the mentally gifted.

However, when a district conducts a summer school program for mentally gifted minors in the elementary grades and includes the costs of such programs as excess expense, they may claim reimbursement for the elementary pupils for only one additional semester during the school year and then they must drop the pupils from the program for one semester or, if they retain the pupils in the program, they must bear the full expense of the program. The districts interviewed were well aware of this requirement and therefore only a small number of them conducted summer programs for the mentally gifted. Mentally gifted pupils are enrolled in summer programs but the districts do not claim reimbursement for the excess costs involved.

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